

BUDGET STEERING COMMITTEE

24 AUGUST 2020

MAYORAL COMMITTEE

25 AUGUST 2020

DISTRICT COUNCIL

25 AUGUST 2020

**ROLL-OVER AND ADDITIONAL ALLOCATION ADJUSTMENT BUDGET 2020/2021 MRTREF
(MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK / VERSLAG: OORROL VAN FONDSE
EN ADDISIONELE TOEKENNING AANSUIWERINGSBEGROTING 2020/2021 MEDIUM TERMYN EN
INKOMSTE EN UITGAWE RAAMWERK (MTIUR))**

(6/18/7)

17 August 2020

REPORT FROM THE EXECUTIVE MAYOR (M BOOYSEN)

PURPOSE OF THE REPORT

The report is tabled to council in terms of section 28(2) (Municipal Adjustments Budgets) as required in terms of the Municipal Finance Management Act 56 of 2003.

BACKGROUND

Section 28 of the Municipal Finance Management Act 2003 (No.56) (MFMA) determines that a Municipality may revise an approved annual budget through an adjustment budget.

Subsection (2) also determines that an adjustment budget:

- a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- c) May, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor;
- d) May authorize the utilization of projected savings in one vote towards spending under another vote;

- e) May authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the Council;
- f) May correct any errors in the annual budget; and
- g) May provide for any other expenditure within a prescribed framework.

Subsection (4) determines that only the mayor may table an adjustment budget in the municipal Council, but an adjustment budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

Subsection (5) states that when an adjustment budget is tabled, it must be accompanied by an explanation of how the adjustment budget affects the annual budget and a motivation of any material changes to the annual budget.

Subsection (6) states very clearly that property rates and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.

Cognizance must also be taken of **Section 15** of the MFMA which refers to the appropriation of funds for expenditure.

Subsection **(a)** determines very clearly that expenditure may only be incurred in terms of an approved budget; and

(b) Within the limits of the amounts appropriated for the different votes in an approved budget.

Also take note of **Section 23 (5)** of the Budget and Reporting Regulations which refers to the Timeframes for tabling of adjustment budgets.

Subsection (5) states –

An adjustments budget referred to in section 28(2) (e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-overs relate.

Also take note of **Section 23 (3)** of the Budget and Reporting Regulations which refers to the timeframes of tabling of adjustment budgets.

Subsection (3) states-

If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

FINANCIAL IMPLICATIONS / FINANSIËLE IMPLIKASIES

Financial implications as per the Report attached

RELEVANT LEGISLATION / RELEVANTE WETGEWING

Municipal Finance Management Act, No 56 of 2003

Municipal Budget and Reporting Regulations, 17 April 2009

UITVOERENDE OPSOMMING

Die Burgemeester moet die Aangepaste Begroting aan die munisipale raad voorlê vir oorweging en goedkeuring. Die oorrol begroting vir staatstoekenings moet teen 25 Augustus voorgelê word aan die raad vir goedkeuring. Addisionele toekenings ontvang vanaf Nasionale of Provinsiale Regering moet by die eerste raadsvergadering of binne 60 dae na afkondiging voorgelê word aan die raad vir goedkeuring en is ingesluit in hierdie aangepaste begroting.

RECOMMENDATION

That council take the following resolutions:

- (1) That the adjustments budget (unspent grants and additional allocation) of Garden Route District Municipality for the financial year 2020/2021 as set out in the schedules contained in Section 4 be **approved:**

- i. Table B1 Adjustments Budget Summary;

- ii. Table B2 Adjustments Budget Financial Performance (by standard classification);
- iii. Table B3 Adjustments Budget Financial Performance (by municipal vote);
- iv. Table B4 Adjustment Budget Financial Performance (revenue by source); and
- v. Table B5 Adjustment Budget Capital Expenditure (by municipal vote and funding source)

(2) Council approves the Adjustment Operating Expenditure Budget of R409,771,815

(3) Council approves the Adjustment Operating Revenue Budget of R400,711,515

(4) Council approves the Adjustment Capital Budget of R8,135,000 (no adjustments)

(5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the 2020/21 financial year be compiled and tabled to the Executive Mayor for approval.

(6) The approval of the above is subject to the approval from National and Provincial Treasury for the roll-over of funds.

AANBEVELING

Dat die raad die volgende resolusies aanvaar:

(1) Dat die Aangepaste Begroting (ongespandeerde toelae en addisionele toekenning) van Garden Route Distriksmunisipaliteit vir die finansiële jaar 2020/2021 soos vervat in die skedules van Seksie 4 goedgekeur word:

- i. Tabel B1 Aangepaste Begrotings Opsomming;
- ii. Tabel B2 Aangepaste Begroting Finansiële Prestasie (volgens standaard klassifikasie);
- iii. Tabel B3 Aangepaste Begroting Finansiële Prestasie (volgens pos);
- iv. Tabel B4 Aangepaste Begroting Finansiële Prestasie (volgens finansieringsbron); en
- v. Tabel B5 Aangepaste Kapitale Begroting (volgens pos en finansieringsbron)

(2) Die Raad die Aangepaste Uitgawe Begroting van R409,771,815 goedkeur.

- (3) Die Raad die Aangepaste Inkomste Begroting van R400,711,515 goedkeur.
- (4) Die Raad die Aangepaste Kapitaal Begroting van R8,135,000 goedkeur.
- (5) Dat die hersiende Dienslewering- en Begrotings Implementerings Plan vir 2020/2021 opgestel en aan die Uitvoerende Burgermeester voorgelê word vir goedkeuring.
- (6) Die goedkeuring van bostaande is onderhewig aan die goedkeuring van Nasionale en Provinsiale Tesourie vir die oorrol van fondse.

ISINDULULO

ANNEXURES



GARDEN ROUTE DISTRICT MUNICIPALITY

FINANCIAL YEAR 2020 - 2021

ADJUSTMENT BUDGET REPORT

2020/2021 MTREF

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital expenditure – Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations April 2009

MFMA – The Municipal Finance Management Act – No. 56 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget. In Garden Route District this means the different GFS classification the budget is divided.

Legislative Framework

This report has been prepared in terms of the following enabling legislation.

The Municipal Finance Management Act – No. 56 of 2003

Section 28 Municipal Adjustment Budgets

Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations

Schedule B format of adjustment budgets

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYORAL SPEECH

The reason for the adjustment budget tabled at council today is to include the following expenditure into the approved budget for the 2020/2021 financial year:

Unspent Grants allocations as per **Section 28(2)(e)** of the Municipal Finance Management Act, 56 of 2003 that states:

- May authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the Council;

Regulation 23(5) of the Budget and Reporting Regulation states:

- An adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-overs relate.

Additional Grants allocations as per **Section 28(2)(b)** of the Municipal Finance Management Act, 56 of 2003 that states:

- May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

Subsection (3) states-

If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

The details of the above inclusions into the budget are as follows:

National grant allocations:

National Government Roll - Overs		
Section	Project Description	Roll - Over Amount
Roads	Rural Roads Asset Management Systems	2 569 000,00
		2 569 000,00

Provincial Grant allocation

Provincial Government Roll - Overs		
Section	Project Description	Roll - Over Amount
Roads	Integrated Transport Planning	1 490 487,50
Corporate	WC Finance Management Internship Program - HR	350 000,00
Exec & Council	Safety Implementation Plan - (WOSA)	822 588,19
Public Safety	Local Government Internship Grant - (Disaster Management)	80 000,00
		2 743 075,69

Total unspent grants: R 5 312 075.69.

The impact on the Approved budget is R0, as the expenditure and income is increased with equal amounts.

The detailed report provides a reconciliation between the grants included in the Adjustment Budget as well as the Unspent grant totals as per the Grant register. Explanations as to the differences in the amounts is also included in the report.

Additional Grants allocations as per **Section 28(2)(b)** of the Municipal Finance Management Act, 56 of 2003 that states:

- May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

Subsection (3) states-

If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

National Government Additional Adjustment Funds		
Section	Project Description	Additional Funds
Exec & Council	Equitable Share	3 227 000,00
		3 227 000,00

Additional Equitable Share allocation of R3 227 000 have been received from National Government and is included in this adjustment budget. R2.5m has been allocated to the waste management unit for a waste management project to be undertaken in Thembaletu and R727 000 has been allocated to the Environmental Health Practitioners with regards to standby and overtime during the COVID pandemic.

I would therefore like to recommend that council approve the following resolutions:

- (1) That the adjustment budget of Garden Route District Municipality for the financial year **2020/2021** as set out in the schedules contained in Section 4 be approved:
 - (i) Table B1 Adjustments Budget Summary;
 - (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and
 - (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- (2) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2020/2021 of R409,771,815** be approved.
- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2020/2021 of R400,711,515** be approved.
- (4) That the adjusted capital of Garden Route District Municipality for the financial year **2020/2021 of R8,135,000**

- (5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the **2020/2021** financial year be compiled and tabled to the Executive Mayor for approval .
- (6) The approval of the above is subject to the approval from National and Provincial Treasury for the roll-over of funds.

SECTION 2 – RESOLUTIONS

Municipal Financial Management Act, 56 of 2003 - SECTION 28 Municipal adjustment budgets.

These are the resolutions being presented to Council in terms of Municipal Finance Management Act, 56 of 2003 on the adjustment budget and related information.

RECOMMENDATION:

- (1) That the adjustment budget of Garden Route District Municipality for the financial year **2020/2021** as set out in the schedules contained in Section 4 be approved:
 - (i) Table B1 Adjustments Budget Summary;
 - (ii) Table B2 Adjustments Budget Financial Performance (by standard classification);
 - (iii) Table B3 Adjustments Budget Financial Performance (by municipal vote);
 - (iv) Table B4 Adjustments Budget Financial Performance (revenue by source); and
 - (v) Table B5 Adjustments Budget Capital Expenditure (by municipal vote and funding source)
- (2) That the adjusted operating expenditure budget of Garden Route District Municipality for the financial year **2020/2021 of R409,771,815** be approved.

- (3) That the adjusted operating revenue budget of Garden Route District Municipality for the financial year **2020/2021 of R400,711,515** be approved.
- (4) That the adjusted capital budget of Garden Route District Municipality for the financial year **2020/2021 of R8,135,000** be approved.
- (5) That a revised Service Delivery and Budget Implementation Plan (SDBIP) for the **2020/21** financial year be compiled and tabled to the Executive Mayor for approval.
- (6) The approval of the above is subject to the approval from National and Provincial Treasury for the roll-over of funds.

SECTION 3 - EXECUTIVE SUMMARY

3.1 Introduction

The Adjustment budget is tabled to Council for approval, this adjustment budget includes the rollover unspent grants received from National Treasury and Provincial Treasury as well as an additional allocation of Equitable Share from National Treasury.

3.2 Adjustment Budget

Municipal Budget and Reporting Regulations

According to Regulation 23(5) of the Municipal Budget and Reporting Regulations, Government Gazette 32141 dated 17 April 2009, an adjustment budget referred to in Section 28 (2) of the Municipal Finance Management Act (MFMA) (Act No 56 of 2003), may only be tabled after the end of the financial year to which the roll-overs relate; and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-overs relate.

In terms of the funding of the projects that will be rolled-over to the next financial year, Provincial Treasury advises as follows:

1. Municipal Own Funds

The Municipality must ensure that the funding of the projects is available and not committed for other purposes.

2. Grant funding

According to Section 20 of the Division of Revenue Act, the receiving officer needs to pay back all unspent conditional grants to the National Revenue Fund at the end of the municipal financial year, unless the relevant receiving officer can prove to the satisfaction of the National Treasury that the unspent allocation is committed to identifiable projects.

MFMA Circular 51 dated 19 February 2010

National Treasury issued MFMA Circular 51 dated 19 February 2010, which provides clear guidance, on the procedure for requesting retention of the unspent allocation (grants) by the affected receiving officers.

In essence, when applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 20(2) of the Division of Revenue Act (DoRA), the Municipality must supply National Treasury with the following information –

1. Details of each of the projects to which funds are committed;
2. A progress report on the state of implementation of each of the projects;
3. The amount of funds committed to each project, and the conditional allocation from which the funds come from; and
4. An indication of the time-period within which the funds are to be spent.

When preparing their annual financial statements a municipality must determine what portion of each national conditional allocation it received remained unspent as at 30 June yearly.

National Treasury will initiate the process outlined in section 22 of the Division of Revenue Act based on the June 2020 conditional grant expenditure reports. If the receiving officer wants to motivate in terms of section 22(2) that the funds have been spent or are committed to identifiable projects or wants to propose an alternative payment method or schedule the required information must be submitted to National Treasury yearly.

National Treasury will confirm in writing whether or not the municipality may retain as a rollover any of the unspent funds because they are committed to identifiable projects or whether it has agreed to any alternative payment methods or schedules yearly by 30 September.

A municipality must return the remaining unspent conditional grant funds that are not subject of a specific repayment agreement with National Treasury to the National Revenue Fund yearly by 17 October. Failure to return these unspent funds by this date will constitute financial misconduct in terms of section 20(7) of the Division of Revenue Act.

Any unspent conditional grant funds that should have been repaid to the National Revenue Fund yearly by 17 October will be offset against the municipality's November equitable share allocation.

Additional Grants allocations as per **Section 28(2)(b)** of the Municipal Finance Management Act, 56 of 2003 states:

- May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

Subsection (3) states-

If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

National Government allocated an additional R3 227 000 for the Equitable share and this additional allocation has been included in this adjustment budget.

Operational Budget

Based on the above information the municipality is required to table an adjustment budget to council stipulating the unspent roll-over projects that council seeks approval from

National and Provincial Treasury as well as other roll-over projects that required inclusion in the approved budget in order to ensure completion of these projects.

This budget also includes an additional Equitable Share allocation.

The different grants required for inclusion into the budget are as follows:

1. National and Provincial Treasury Grants in terms of the Division of Revenue Act's, these grants should be accompanied by application for roll-over as explained above.
2. Projects funded by means of other sources that is Memorandum of Understanding or Service Level Agreements.

These grants are funded by means of SLA or MOU whereby the municipality enter into agreement with the respective funders to implement projects as per the stipulated agreements.

3.3 Provision of basic services

The municipality as a category C municipality do not deliver basic services in respect of the following:

- Provision of Water services
- Provision of sanitation services
- Provision of refuse
- Provision of housing

3.4 SDBIP and MTREF financial sustainability

The municipality tabled a balanced/funded budget during the May council approval budget process. The SDBIP was compiled on the basis of this approved budget.

The roll-over projects tabled in this report for inclusion in the budget is either funded from a National or Provincial allocation or a result of a negotiation process end being concluded by means of a Memorandum of Understanding (MOU) or Service Level Agreement (SLA).

The adjustment will have no negative effect on the sustainability of the original budget as approved by council.

3.5 High level summary of adjustments

The following table illustrates the Original Budget approved by council for the **2020/2021** MTREF period during the May council budget approval process and the subsequent movement of the proposed August rollover budget.

Revised High-level summary of budget approval required:

The following table explains the effect that the approval of the unspent grants and additional appropriation will have on the Operational budget of Council.

More details regarding these changes are explained in Part 2 of the budget document as required in terms of the budget regulation.

There is no proposed changes to the capital budget.

OPERATIONAL BUDGET - August Roll-Over Adjustment Budget (25 August 2020)					
DESCRIPTION	Approved Budget 2020/2021	Roll - Over Budget Amounts	Roll - Over Budget 2020/2021	Approved Budget 2021/2022	Approved Budget 2022/2023
Operational Income	392 172 437,00		392 172 437,00	480 210 956,00	500 357 455,00
Additional Equity Share Funds		3 227 000,00	3 227 000,00		
Unspent Grants		5 312 075,69	5 312 075,69		
Revised Operational Income	392 172 437,00	8 539 075,69	400 711 512,69	480 210 956,00	500 357 455,00
Operational Expenditure	401 232 299,00		401 232 299,00	482 450 832,00	501 210 284,00
National Grants		5 796 000,00	5 796 000,00		
Provincial Grants		2 743 075,69	2 743 075,69		
Revised Operational Expenditure	401 232 299,00	8 539 075,69	409 771 374,69	482 450 832,00	501 210 284,00
Surplus / (Deficit)	- 9 059 862,00	0,00	- 9 059 862,00	- 2 239 876,00	- 852 829,00
Capital Budget	8 135 000,00	-	8 135 000,00	430 000,00	430 000,00
Less funded from CRR	8 135 000,00		8 135 000,00	430 000,00	430 000,00
Surplus / (Deficit) after Capital	- 9 059 862,00	0,00	- 9 059 862,00	- 2 239 876,00	- 852 829,00

Section 4 – Annual Budget Tables

DC4 Garden Route - Table B1 Adjustments Budget Summary - 25 August 2020

Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	14 091	-	-	-	-	-	-	-	14 091	15 937	18 833
Transfers recognised - operational	174 269	-	-	-	-	5 312	(145 562)	(140 250)	34 019	178 902	182 687
Other own revenue	203 812	-	-	-	-	-	148 789	148 789	352 601	285 372	298 838
Total Revenue (excluding capital transfers and contributions)	392 172	-	-	-	-	5 312	3 227	8 539	400 712	480 211	500 357
Employee costs	239 508	-	-	-	-	80	1 427	1 507	241 015	253 657	268 985
Remuneration of councillors	13 360	-	-	-	-	-	-	-	13 360	13 894	14 449
Depreciation & asset impairment	3 930	-	-	-	-	-	-	-	3 930	4 205	4 206
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	51 197	-	-	-	-	-	-	-	51 197	51 421	52 167
Transfers and grants	1 230	-	-	-	-	-	-	-	1 230	1 085	926
Other expenditure	92 007	-	-	-	-	5 232	1 800	7 032	99 039	158 188	160 477
Total Expenditure	401 233	-	-	-	-	5 312	3 227	8 539	409 772	482 451	501 211
Surplus/(Deficit)	(9 060)	-	-	-	-	-	-	-	(9 060)	(2 240)	(853)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(9 060)	-	-	-	-	-	-	-	(9 060)	(2 240)	(853)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(9 060)	-	-	-	-	-	-	-	(9 060)	(2 240)	(853)
Capital expenditure & funds sources											
Capital expenditure	8 135	-	-	-	-	-	-	-	8 135	430	430
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 135	-	-	-	-	-	-	-	8 135	430	430
Total sources of capital funds	8 135	-	-	-	-	-	-	-	8 135	430	430
Financial position											
Total current assets	173 685	-	-	-	-	-	-	-	173 685	176 353	180 626
Total non current assets	314 316	-	-	-	-	-	-	-	314 316	317 493	320 884
Total current liabilities	74 604	-	-	-	-	-	-	-	74 604	71 376	75 243
Total non current liabilities	144 852	-	-	-	-	-	-	-	144 852	153 541	162 752
Community wealth/Equity	268 545	-	-	-	-	-	0	0	268 545	268 928	263 515
Cash flows											
Net cash from (used) operating	(3 288)	-	-	-	-	0	-	0	(3 288)	3 936	5 461
Net cash from (used) investing	(8 135)	-	-	-	-	-	-	-	(8 135)	(430)	(430)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	143 131	-	-	-	-	0	-	0	143 131	146 637	151 668
Cash backing/surplus reconciliation											
Cash and investments available	143 159	-	-	-	-	-	-	-	143 159	146 664	151 695
Application of cash and investments	11 466	-	-	-	-	-	33 894	33 894	45 361	9 292	14 564
Balance - surplus (shortfall)	131 692	-	-	-	-	-	(33 894)	(33 894)	97 798	137 372	137 131
Asset Management											
Asset register summary (WDV)	254 584	-	-	-	-	-	-	-	254 584	254 178	253 771
Depreciation & asset impairment	3 930	-	-	-	-	-	-	-	3 930	4 205	4 206
Renewal and Upgrading of Existing Assets	1 500	-	-	-	-	-	-	-	1 500	-	-
Repairs and Maintenance	4 059	-	-	-	-	-	-	-	4 059	4 276	4 291
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

DC4 Garden Route - Table B2 Adjustments Budget Financial Performance (functional classification) - 25 August 2020

Standard Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands	1, 4											
Revenue - Functional												
<i>Governance and administration</i>		217 258	-	-	-	-	5 312	3 227	8 539	225 797	225 665	235 701
Executive and council		217 030	-	-	-	-	5 312	3 227	8 539	225 569	225 421	235 442
Finance and administration		228	-	-	-	-	-	-	-	228	244	258
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		9 330	-	-	-	-	-	-	-	9 330	9 810	10 785
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		8 656	-	-	-	-	-	-	-	8 656	9 096	10 027
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		674	-	-	-	-	-	-	-	674	714	757
<i>Economic and environmental services</i>		165 584	-	-	-	-	-	-	-	165 584	174 473	179 752
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		165 473	-	-	-	-	-	-	-	165 473	174 355	179 627
Environmental protection		111	-	-	-	-	-	-	-	111	118	125
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	70 263	74 120
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	70 263	74 120
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	392 172	-	-	-	-	5 312	3 227	8 539	400 712	480 211	500 357
Expenditure - Functional												
<i>Governance and administration</i>		129 355	-	-	-	-	1 173	-	1 173	130 527	134 673	142 415
Executive and council		49 165	-	-	-	-	823	-	823	49 987	51 758	55 113
Finance and administration		77 489	-	-	-	-	350	-	350	77 839	80 032	84 241
Internal audit		2 701	-	-	-	-	-	-	-	2 701	2 883	3 061
<i>Community and public safety</i>		85 264	-	-	-	-	80	727	807	86 071	89 824	92 642
Community and social services		12 914	-	-	-	-	80	-	80	12 994	11 606	12 305
Sport and recreation		13 494	-	-	-	-	-	-	-	13 494	14 351	14 210
Public safety		26 063	-	-	-	-	-	-	-	26 063	28 550	29 327
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		32 793	-	-	-	-	-	727	727	33 520	35 316	36 800
<i>Economic and environmental services</i>		179 235	-	-	-	-	4 059	-	4 059	183 294	188 236	193 452
Planning and development		7 087	-	-	-	-	-	-	-	7 087	6 856	6 442
Road transport		168 818	-	-	-	-	4 059	-	4 059	172 877	177 834	183 256
Environmental protection		3 330	-	-	-	-	-	-	-	3 330	3 546	3 753
<i>Trading services</i>		4 606	-	-	-	-	-	2 500	2 500	7 106	67 273	70 469
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		4 606	-	-	-	-	-	2 500	2 500	7 106	67 273	70 469
<i>Other</i>		2 773	-	-	-	-	-	-	-	2 773	2 444	2 233
Total Expenditure - Functional	3	401 232	-	-	-	-	5 312	3 227	8 539	409 771	482 451	501 210
Surplus/ (Deficit) for the year		(9 060)	-	-	-	-	-	-	-	(9 060)	(2 240)	(853)

DC4 Garden Route - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25 August 2020

Vote Description [Insert departmental structure etc]	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive and Council		217 030	-	-	-	-	5 312	3 227	8 539	225 569	225 421	235 442
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		228	-	-	-	-	-	-	-	228	244	258
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		674	-	-	-	-	-	-	-	674	714	757
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		8 656	-	-	-	-	-	-	-	8 656	9 096	10 027
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	70 263	74 120
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		111	-	-	-	-	-	-	-	111	118	125
Vote 14 - Roads Agency Function		165 473	-	-	-	-	-	-	-	165 473	174 355	179 627
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	392 172	-	-	-	-	5 312	3 227	8 539	400 712	480 211	500 357
Expenditure by Vote	1											
Vote 1 - Executive and Council		52 598	-	-	-	-	823	-	823	53 420	55 370	58 974
Vote 2 - Budget and Treasury Office		24 275	-	-	-	-	-	-	-	24 275	24 748	26 197
Vote 3 - Corporate Services		42 386	-	-	-	-	350	-	350	42 736	43 946	45 994
Vote 4 - Planning and Development		23 512	-	-	-	-	-	-	-	23 512	21 489	21 596
Vote 5 - Public Safety		33 222	-	-	-	-	80	-	80	33 302	36 221	37 462
Vote 6 - Health		34 993	-	-	-	-	-	727	727	35 720	37 671	39 299
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		13 494	-	-	-	-	-	-	-	13 494	14 351	14 210
Vote 9 - Waste Management		4 606	-	-	-	-	-	2 500	2 500	7 106	67 273	70 469
Vote 10 - Roads Transport		3 345	-	-	-	-	4 059	-	4 059	7 404	3 479	3 629
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		3 330	-	-	-	-	-	-	-	3 330	3 546	3 753
Vote 14 - Roads Agency Function		165 473	-	-	-	-	-	-	-	165 473	174 355	179 627
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	401 232	-	-	-	-	5 312	3 227	8 539	409 771	482 451	501 210
Surplus/ (Deficit) for the year	2	(9 060)	-	-	-	-	-	-	-	(9 060)	(2 240)	(853)

DC4 Garden Route - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25 August 2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 614							-	1 614	1 711	2 314
Interest earned - external investments		14 091							-	14 091	15 937	18 833
Interest earned - outstanding debtors		3 710							-	3 710	3 933	4 969
Dividends received									-	-		
Fines, penalties and forfeits									-	-		
Licences and permits		111							-	111	118	125
Agency services		184 673							-	184 673	194 899	201 609
Transfers and subsidies		174 269					5 312	(145 562)	(140 250)	34 019	178 902	182 687
Other revenue	2	13 704	-	-	-	-	-	148 789	148 789	162 493	84 711	89 821
Gains									-	-		
Total Revenue (excluding capital transfers and contributions)		392 172	-	-	-	-	5 312	3 227	8 539	400 712	480 211	500 357
Expenditure By Type												
Employee related costs		239 508	-	-	-	-	80	1 427	1 507	241 015	253 657	268 985
Remuneration of councillors		13 360							-	13 360	13 894	14 449
Debt impairment		1 841							-	1 841	1 970	2 108
Depreciation & asset impairment		3 930	-	-	-	-	-	-	-	3 930	4 205	4 206
Finance charges									-	-		
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		51 197							-	51 197	51 421	52 167
Contracted services		32 272	-	-	-	-	5 232	750	5 982	38 254	94 882	96 225
Transfers and subsidies		1 230							-	1 230	1 085	926
Other expenditure		57 894	-	-	-	-	-	1 050	1 050	58 944	61 337	62 144
Losses									-	-		
Total Expenditure		401 233	-	-	-	-	5 312	3 227	8 539	409 772	482 451	501 211
Surplus/(Deficit)		(9 060)	-	-	-	-	-	-	-	(9 060)	(2 240)	(853)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									-	-		
Transfers and subsidies - capital (in-kind - all)									-	-		
Surplus/(Deficit) before taxation		(9 060)	-	-	-	-	-	-	-	(9 060)	(2 240)	(853)
Taxation									-	-		
Surplus/(Deficit) after taxation		(9 060)	-	-	-	-	-	-	-	(9 060)	(2 240)	(853)
Attributable to minorities									-	-		
Surplus/(Deficit) attributable to municipality		(9 060)	-	-	-	-	-	-	-	(9 060)	(2 240)	(853)
Share of surplus/ (deficit) of associate									-	-		
Surplus/ (Deficit) for the year		(9 060)	-	-	-	-	-	-	-	(9 060)	(2 240)	(853)

DC4 Garden Route - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25 August 2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		5 000	-	-	-	-	-	-	-	5 000	-	-
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		1 500	-	-	-	-	-	-	-	1 500	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	6 500	-	-	-	-	-	-	-	6 500	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		30	-	-	-	-	-	-	-	30	90	90
Vote 2 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-	30	30
Vote 3 - Corporate Services		1 575	-	-	-	-	-	-	-	1 575	310	310
Vote 4 - Planning and Development		30	-	-	-	-	-	-	-	30	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Environment Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Roads Agency Function		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		1 635	-	-	-	-	-	-	-	1 635	430	430
Total Capital Expenditure - Vote		8 135	-	-	-	-	-	-	-	8 135	430	430
Capital Expenditure - Functional												
Governance and administration		6 605	-	-	-	-	-	-	-	6 605	430	430
Executive and council		5 030							-	5 030	60	60
Finance and administration		1 575							-	1 575	370	370
Internal audit		-							-	-	-	-
Community and public safety		1 500	-	-	-	-	-	-	-	1 500	-	-
Community and social services		-							-	-		
Sport and recreation		1 500							-	1 500		
Public safety		-							-	-		
Housing		-							-	-		
Health		-							-	-		
Economic and environmental services		30	-	-	-	-	-	-	-	30	-	-
Planning and development		30							-	30		
Road transport		-							-	-		
Environmental protection		-							-	-		
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-							-	-		
Water management		-							-	-		
Waste water management		-							-	-		
Waste management		-							-	-		
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	8 135	-	-	-	-	-	-	-	8 135	430	430
Funded by:												
National Government									-	-		
Provincial Government									-	-		
District Municipality									-	-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private									-	-		
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-	-
Borrowing		8 135							-	8 135	430	430
Internally generated funds		8 135	-	-	-	-	-	-	-	8 135	430	430
Total Capital Funding		8 135	-	-	-	-	-	-	-	8 135	430	430

DC4 Garden Route - Table B6 Adjustments Budget Financial Position - 25 August 2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash	1	143 131					–		–	143 131	146 637	151 668
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	–	–	–	–	–	–	–	–	–	–	–
Other debtors		23 956							–	23 956	22 758	21 620
Current portion of long-term receivables		3 867							–	3 867	4 099	4 345
Inventory		2 731							–	2 731	2 859	2 993
Total current assets		173 685	–	–	–	–	–	–	–	173 685	176 353	180 626
Non current assets												
Long-term receivables		59 705							–	59 705	63 288	67 085
Investments		27							–	27	27	27
Investment property		86 108							–	86 108	86 969	87 839
Investment in Associate									–	–		
Property, plant and equipment	1	166 336	–	–	–	–	–	–	–	166 336	164 969	163 588
Biological									–	–		
Intangible		2 139							–	2 139	2 239	2 345
Other non-current assets									–	–		
Total non current assets		314 316	–	–	–	–	–	–	–	314 316	317 493	320 884
TOTAL ASSETS		488 001	–	–	–	–	–	–	–	488 001	493 846	501 510
LIABILITIES												
Current liabilities												
Bank overdraft									–	–		
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits									–	–		
Trade and other payables		37 449	–	–	–	–	–	–	–	37 449	31 991	33 495
Provisions		37 155							–	37 155	39 385	41 748
Total current liabilities		74 604	–	–	–	–	–	–	–	74 604	71 376	75 243
Non current liabilities												
Borrowing	1	28	–	–	–	–	–	–	–	28	28	28
Provisions	1	144 823	–	–	–	–	–	–	–	144 823	153 513	162 724
Total non current liabilities		144 852	–	–	–	–	–	–	–	144 852	153 541	162 752
TOTAL LIABILITIES		219 456	–	–	–	–	–	–	–	219 456	224 917	237 995
NET ASSETS	2	268 545	–	–	–	–	–	–	–	268 545	268 929	263 515
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		249 572	–	–	–	–	–	0	0	249 572	246 180	236 990
Reserves		18 973	–	–	–	–	–	–	–	18 973	22 749	26 524
TOTAL COMMUNITY WEALTH/EQUITY		268 545	–	–	–	–	–	0	0	268 545	268 928	263 515

DC4 Garden Route - Table B7 Adjustments Budget Cash Flows - 25 August 2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates									-	-		
Service charges									-	-		
Other revenue		200 102						3 227	3 227	203 329	281 440	293 869
Transfers and Subsidies - Operational	1	174 269					5 312		5 312	179 581	178 902	182 687
Transfers and Subsidies - Capital	1	-							-	-	-	-
Interest		17 801							-	17 801	19 869	23 801
Dividends									-	-		
Payments												
Suppliers and employees		(394 231)					(5 312)	(3 227)	(8 539)	(402 770)	(475 190)	(493 970)
Finance charges		-							-	-	-	-
Transfers and Grants	1	(1 230)							-	(1 230)	(1 085)	(926)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3 288)	-	-	-	-	0	-	0	(3 288)	3 936	5 461
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (increase) in non-current receivables									-	-		
Decrease (increase) in non-current investments									-	-		
Payments												
Capital assets		(8 135)							-	(8 135)	(430)	(430)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 135)	-	-	-	-	-	-	-	(8 135)	(430)	(430)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing									-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(11 423)	-	-	-	-	0	-	0	(11 423)	3 506	5 031
Cash/cash equivalents at the year begin:	2	154 555							-	154 555	143 131	146 637
Cash/cash equivalents at the year end:	2	143 131	-	-	-	-	0	-	0	143 131	146 637	151 668

DC4 Garden Route - Table B8 Cash backed reserves/accumulated surplus reconciliation - 25 August 2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands		A		B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	143 131	-	-	-	-	0	-	0	143 131	146 637	151 668
Other current investments > 90 days		-	-	-	-	-	(0)	-	(0)	(0)	(0)	(0)
Non current assets - Investments	1	27	-	-	-	-	-	-	-	27	27	27
Cash and investments available:		143 159	-	-	-	-	-	-	-	143 159	146 664	151 695
Applications of cash and investments												
Unspent conditional transfers		6 894	-	-	-	-	-	-	-	6 894	-	-
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	(51 583)	-					33 895	33 895	(17 688)	(52 869)	(53 735)
Other provisions		37 155							-	37 155	39 385	41 748
Long term investments committed		27	-					(0)	(0)	27	27	27
Reserves to be backed by cash/investments		18 973	-					-	-	18 973	22 749	26 524
Total Application of cash and investments:		11 466	-	-	-	-	-	33 894	33 894	45 361	9 292	14 564
Surplus(shortfall)		131 692	-	-	-	-	-	(33 894)	(33 894)	97 798	137 372	137 131

DC4 Garden Route - Table B9 Asset Management - 25 August 2020

04 Capital Expenditure - Table 05 Asset Management - 20 August 2020												
Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
											+1 2021/22	+2 2022/23
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands												
A	A1	B	C	D	E	F	G	H				
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	6 635	-	-	-	-	-	-	-	6 635	90	90
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		250	-	-	-	-	-	-	-	250	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	250	-	-	-	-	-	-	-	250	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		955	-	-	-	-	-	-	-	955	30	30
Furniture and Office Equipment		130	-	-	-	-	-	-	-	130	60	60
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		300	-	-	-	-	-	-	-	300	-	-
Land		5 000	-	-	-	-	-	-	-	5 000	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	1 500	-	-	-	-	-	-	-	1 500	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 500	-	-	-	-	-	-	-	1 500	-	-
Community Assets		1 500	-	-	-	-	-	-	-	1 500	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	-	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	8 135	-	-	-	-	-	-	-	8 135	90	90	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 500	-	-	-	-	-	-	-	1 500	-	-	-
Community Assets		1 500	-	-	-	-	-	-	-	1 500	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		250	-	-	-	-	-	-	-	250	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets		250	-	-	-	-	-	-	-	250	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		955	-	-	-	-	-	-	-	955	30	30	
Furniture and Office Equipment		130	-	-	-	-	-	-	-	130	60	60	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		300	-	-	-	-	-	-	-	300	-	-	-
Land		5 000	-	-	-	-	-	-	-	5 000	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	8 135	-	-	-	-	-	-	-	8 135	90	90	

ASSET REGISTER SUMMARY - PPE (WDV)	5	254 584	-	-	-	-	-	-	-	254 584	254 178	253 771
Roads Infrastructure										-		
Storm water Infrastructure										-		
Electrical Infrastructure										-		
Water Supply Infrastructure										-		
Sanitation Infrastructure										-		
Solid Waste Infrastructure										-		
Rail Infrastructure										-		
Coastal Infrastructure										-		
Information and Communication Infrastructure										-		
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Assets										-		
Heritage Assets										-		
Investment properties		86 108								86 108	86 969	87 839
Other Assets		166 336								166 336	164 969	163 588
Biological or Cultivated Assets										-		
Intangible Assets		2 139								2 139	2 239	2 345
Computer Equipment										-		
Furniture and Office Equipment										-		
Machinery and Equipment										-		
Transport Assets										-		
Land										-		
Zoo's, Marine and Non-biological Animals										-		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	254 584	-	-	-	-	-	-	-	254 584	254 178	253 771
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		3 930	-	-	-	-	-	-	-	3 930	4 205	4 206
Repairs and Maintenance by asset class	3	4 059	-	-	-	-	-	-	-	4 059	4 276	4 291
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		197	-	-	-	-	-	-	-	197	201	110
Sanitation Infrastructure		218	-	-	-	-	-	-	-	218	221	179
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		415	-	-	-	-	-	-	-	415	422	289
Community Facilities		75	-	-	-	-	-	-	-	75	79	83
Sport and Recreation Facilities		1 320	-	-	-	-	-	-	-	1 320	1 380	1 388
Community Assets		1 395	-	-	-	-	-	-	-	1 395	1 459	1 471
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		959	-	-	-	-	-	-	-	959	1 030	1 086
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		959	-	-	-	-	-	-	-	959	1 030	1 086
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		53	-	-	-	-	-	-	-	53	56	59
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		180	-	-	-	-	-	-	-	180	189	198
Transport Assets		1 057	-	-	-	-	-	-	-	1 057	1 120	1 187
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		7 989	-	-	-	-	-	-	-	7 989	8 481	8 497

DC4 Garden Route - Table B10 Basic service delivery measurement - 25 August 2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal												
Formal Settlements (R'000)												
Total cost of FBS provided		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-

PART 2 SUPPORTING DOCUMENTATION

Section 5 - Adjustments to budget assumptions

The budget assumption as tabled with the Original budget 2020/2021 is still applicable.

The following additional assumption is applicable for the tabling of this Adjustment budget as follows:

- The balance of the unspent funds is cash backed and the funds are available in the municipal bank account for successful implementation of the projects.
- **Unspent MOU / SLA** – Agreements to continue with the projects is in order and the respective departments will ensure compliance to the original signed MOU /SLA is adhered to and deviations from the above will be reported to the responsible authorities.
- **Unspent Provincial Grants** – The projects will be approved by Provincial Treasury and continuous reporting will be implemented to ensure achievement of the project objectives as per the approved business plans.
- **Unspent National Grants** – The projects will be approved by National Treasury and continuous reporting will be implemented to ensure achievement of the project objectives as per the approved business plans.
- **Additional National Equitable Share allocation** – This has been allocated to the waste management and Environmental Health section.

Section 6 – Adjustments to budget funding

The adjustment to budget funding will be on the expenditure side where additional budgeting will be added to the existing budget to ensure the implementation of these roll-over projects. The funding source for these roll-overs is the cash back surplus as at 30 June 2020.

The balance in the municipal bank account at 30 June 2020 is the following:

- Current account R186,348,886
- **Total balance R186,348,886**

Section 7 – Adjustments to expenditure on allocations and grant programmes

Adjustments to the grants for the different proposed roll-over grant funded projects are as follows:

National grant roll-over allocations:

National Government Roll - Overs		
Section	Project Description	Roll - Over Amount
Roads	Rural Roads Asset Management Systems	2 569 000,00
		2 569 000,00

Provincial Grant roll-over allocation

Provincial Government Roll - Overs		
Section	Project Description	Roll - Over Amount
Roads	Integrated Transport Planning	1 490 487,50
Corporate	WC Finance Management Internship Program - HR	350 000,00
Exec & Council	Safety Implementation Plan - (WOSA)	822 588,19
Public Safety	Local Government Internship Grant - (Disaster Management)	80 000,00
		2 743 075,69

Additional Equitable Share Allocation:

National Government Additional Adjustment Funds		
Section	Project Description	Additional Funds
Exec & Council	Equitable Share	3 227 000,00
		3 227 000,00

Total adjustments:

R 8 539 075.69

Section 8 – Adjustments to Grants made by the Municipality

The municipality do not intent making any allocation to external parties from its own revenues resources.

Section 9 – Adjustments to Councillor and Allowances and Employee Benefits

No adjustments to councillor allowance and employee benefits are permissible during this budget process. All adjustments required will be done during the January mid- year budget process.

Section 10 – Adjustments to Service Delivery and Budget Implementation Plan

As part of council's resolution Service Delivery and Budget Implementation Plan will be revised and presented to the Mayor to incorporate these projects.

This will be concluded as per the legislative requirements.

Section 11 – Adjustment to Capital expenditure

No adjustments to the capital budget are proposed during this adjustment budget process.

Section 12 – Municipal Manager’s quality certificate



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OFFICE OF THE MUNICIPAL MANAGER

Enquiries:	L. Hoek
Reference:	6/18/7/2020-2021
Date:	18 August 2020

QUALITY CERTIFICATE

I **Monde Stratu**, municipal manager of **Garden Route District Municipality**, hereby certify that the **Roll-Over Adjustment Budget 2020/2021 MTREF** and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name MONDE STRATU

Accounting Officer of **GARDEN ROUTE DISTRICT MUNICIPALITY (DC4)**.

Signature [Signature]

Date 18/8/2020